## ABSTRACT OF THE DISCLOSURE

The present invention provides a magnetic recording

medium that excels in electromagnetic conversion

5 characteristics. The magnetic recording medium has a 55 nm or less thickness magnetic layer formed on a major surface of an elongated nonmagnetic support by performing a vacuum thin film forming technique, the magnetic recording medium being slid over a magnetoresistive effect magnetic head or a giant magnetoresistive effect head to reproduce a signal, wherein an angle θ which is formed by a growth direction of magnetic particles in a columnar structure in a longitudinal cross-section of the magnetic layer and a normal to a longitudinal direction of the nonmagnetic support, satisfies the following relation:

 $\theta$ i -  $\theta$ f  $\leq$  25°.

where  $\theta$ i is an angle of  $\theta$  in an initial growth portion of the magnetic layer, and  $\theta$ f is an angle of  $\theta$  in a final growth portion of the magnetic layer.